



3014 (02-09-04)

ANNUAL REPORT

OF

Name: CITY OF MERRILL WATER UTILITY

Principal Office: 1004 EAST FIRST STREET
MERRILL, WI

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, PATRICK GEISENDORFER of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

03/28/2002
(Date)

CITY ENGINEER/WATER UTILITY DIRECTOR

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MERRILL WATER UTILITY

Utility Address: 1004 EAST FIRST STREET
MERRILL, WI

When was utility organized? 7/31/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR PATRICK GEISENDORFER

Title: CITY ENGINEER

Office Address:

1004 EAST FIRST STREET
MERRILL, WI 54452

Telephone: (715) 536 - 5594

Fax Number: (715) 539 - 2668

E-mail Address: pg2001@ci.merrill.wi.us

Individual or firm, if other than utility employee, preparing this report:

Name: WILLIAM MILLER

Title: AUDITOR

Office Address: SCHENK BUSINESS SOLUTIONS

P.O. BOX 130
PLOVER, WI 54467-0130

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: miller@schenksolutions.com

President, chairman, or head of utility commission/board or committee:

Name: MR ROBERT COCLASURE

Title: PRESIDENT

Office Address:

1004 EAST FIRST STREET
MERRILL, WI 54452

Telephone: (715) 536 - 5594

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: WILLIAM MILLER**Title:** AUDITOR**Office Address:** SCHENK BUSINESS SOLUTIONS
P.O. BOX 130
PLOVER, WI 54467-0130**Telephone:** (715) 344 - 9400**Fax Number:** (715) 344 - 9400**E-mail Address:** miller@schenksolutions.com**Date of most recent audit report:** 3/20/2002**Period covered by most recent audit:** 1/1/01 TO 12/31/01

Names and titles of utility management including manager or superintendent:

Name: MR PATRICK GEISENDORFER**Title:** CITY ENGINEER**Office Address:**
1004 EAST FIRST STREET
MERRILL, WI 54452**Telephone:** (715) 536 - 5594**Fax Number:** (715) 539 - 2668**E-mail Address:** pg2001@CI.MERRILL.WI.US

Name of utility commission/committee: WATER AND SEWAGE COMMITTEE

Names of members of utility commission/committee:

MR ROBERT COCLASURE, CHAIRMAN

MS JUDY HATZ, COMMITTEEPERSON

MR MARK PETERSON, COMMITTEEPERSON

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO****Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO**

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: N/A

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	903,395	905,122	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	452,365	426,120	2
Depreciation Expense (403)	164,146	158,752	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	202,173	212,190	5
Total Operating Expenses	818,684	797,062	
Net Operating Income	84,711	108,060	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	84,711	108,060	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,481	(101)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	9,473	0	9
Interest and Dividend Income (419)	20,833	28,682	10
Miscellaneous Nonoperating Income (421)	0	2,111	11
Total Other Income	33,787	30,692	
Total Income	118,498	138,752	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	118,498	138,752	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,440	1,440	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	38,411	38,830	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	39,851	40,270	
Net Income	78,647	98,482	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,796,479	3,697,997	20
Balance Transferred from Income (433)	78,647	98,482	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,875,126	3,796,479	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
RENTAL OF WATER TOWER (ALAMESA)	9,473	4
Total (Acct. 418):	9,473	
Interest and Dividend Income (419):		
INTEREST IN INVESTMENTS	20,833	5
Total (Acct. 419):	20,833	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	12,950				12,950	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	6,921				6,921	3
Materials	2,018				2,018	4
Taxes	530				530	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	9,469	0	0	0	9,469	
Net income (or loss)	3,481	0	0	0	3,481	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	903,395	0	0	0	903,395	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	903,395	0	0	0	903,395	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	167,281		167,281	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	8,367		8,367	6
Other nonutility expenses			0	7
Water utility plant accounts	463		463	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	176,111	0	176,111	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,363,421	9,161,682	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,197,205	2,035,194	2
Net Utility Plant	7,166,216	7,126,488	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	6,517	8,567	6
Special Funds (125)	0	0	7
Total Other Property and Investments	6,517	8,567	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	172,146	156,155	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	151,006	160,375	11
Other Accounts Receivable (143)	2,245	1,818	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	426,586	253,823	14
Materials and Supplies (150)	19,373	19,617	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	771,356	591,788	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	17,256	18,696	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	17,256	18,696	
Total Assets and Other Debits	7,961,345	7,745,539	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	674,121	674,121	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,875,126	3,796,479	23
Total Proprietary Capital	4,549,247	4,470,600	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	918,180	971,550	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	918,180	971,550	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	157,580	53,882	28
Payables to Municipality (233)	199,954	165,560	29
Customer Deposits (235)		550	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	6,213	6,547	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	363,747	226,539	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	2,130,171	2,076,850	41
Total Liabilities and Other Credits	7,961,345	7,745,539	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	9,351,882	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	11,539				7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	9,363,421	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,197,205	0	0	0	10
Total Accumulated Provision	2,197,205	0	0	0	
Net Utility Plant	7,166,216	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	2,035,194				2,035,194	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	164,146				164,146	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,176				13,176	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	140				140	10
Other credits (specify):						11
					0	12
Total credits	177,462	0	0	0	177,462	13
Debits during year						14
Book cost of plant retired	15,451				15,451	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	15,451	0	0	0	15,451	19
Balance End of Year	2,197,205	0	0	0	2,197,205	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.92%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	19,373	19,617	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	19,373	19,617	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
G. O. BONDS 11/98	1,440	428	17,256	1
NONE				2
Total			17,256	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	674,121	1
Changes during year (explain):		2
Balance end of year	674,121	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--------------------------------------------	----------------------------------	-----------------------------------------------------

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION REFUNDING BONDS	11/01/1998	11/01/2013	4.00%	918,180	1
Total for Account 223				918,180	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	202,173	2
Charged electric department expense		3
Charged sewer department expense	4,445	4
Other (explain):		
NONE		5
Total Accruals and other credits	206,618	
Taxes paid during year:		
County, state and local taxes	191,569	6
Social Security taxes	13,934	7
PSC Remainder Assessment	1,115	8
Other (explain):		
NONE		9
Total payments and other debits	206,618	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
11/98 G.O. REFUNDING BONDS	6,547	38,411	38,745	6,213	3
Subtotal	6,547	38,411	38,745	6,213	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	6,547	38,411	38,745	6,213	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,076,850	0	0	0	0	2,076,850	1
Add credits during year:							
For Services	9,517					9,517	2
For Mains	43,804					43,804	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	2,130,171	0	0	0	0	2,130,171	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	181,299					181,299	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS DEFERRED	6,517	2
Total (Acct. 124):	6,517	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	151,006	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	151,006	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	2,245	10
Other (specify):		
NONE		11
Total (Acct. 143):	2,245	
Receivables from Municipality (145):		
DUE FROM SEWER - OPERATING EXPENSES	426,586	12
Total (Acct. 145):	426,586	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO GENERAL FUND - OPERATIONS	199,954	16
Total (Acct. 233):	199,954	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	9,251,262	0	0	0	9,251,262	1
Materials and Supplies	19,495	0	0	0	19,495	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,116,199	0	0	0	2,116,199	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	2,103,510	0	0	0	2,103,510	6
Other (specify):					0	7
Average Net Rate Base	5,051,048	0	0	0	5,051,048	
Net Operating Income	84,711	0	0	0	84,711	8
Net Operating Income as a percent of						
Average Net Rate Base	1.68%	N/A	N/A	N/A	1.68%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	674,121	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	3,835,802	3
Other (Specify):		4
Total Average Proprietary Capital	4,509,923	
Net Income		
Net Income	78,647	5
Percent Return on Proprietary Capital	1.74%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 26, 2002

Mr. Peter Liege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs
Wisconsin Public Service Commission

Re: Merrill Water Utility #3610
Respond To: peter.leege@psc.state.wi.us
Copy: angela@ci.merrilllll.wi.us
Copy: rodeo@ci.merrill.wi.us

Dear Mr Leege,

In response to Ms Engelke's questions to the Merrill Utility dated November 25, 2002 I am submitting the below responses on behalf of the Utility:

1. No Amounts were paid to the General fund from this accounting 2001. The balance at 12/31/2001 is comprised of the following:

From 2000 Report-Page F-19	\$165,560
Adjust Public Fire Protection Charge	7,052
Additional Tax Equiv Due city	21,569
Additional Employee Health Ins Due City	5,773
	\$199,954

2. A/C # 625- -Utility experienced less maintenance of Pumping facilities/equipment than in previous years (2000= \$46,010; 1999=\$42,224)

A/C# 631- -Utility experienced significant increase chemical cost increase, as well as transportation costs. In addition, one chemical, Acua Mag for \$4,609, was not purchased in 2000.

A/C# 640- -Included in A/C#640 is a back pay adjustment totaling \$1,422, Social Security on Life Insurance of \$285, and longevity and holiday pay of \$540. The Social Security should have gone to taxes- -A/C # 408

A/C# 653- -In December, 2001 the utility expensed new remote meters totaling \$19,000. Per utility personnel these were installed in early 2002. The following entry will be reflected on the Utility books in 2002:

Dr A/C #	Water Meters	\$19,000
Cr A/C #	Retained Earnings Adj	\$19,000

To correct posting of remote meters purchased 12/01 and expensed in A/C# 653*

In 2000 additional testing and maintenance work were incurred. Total A/C #653 for 2000 was \$21,273. For 1999 A/C #653 costs were \$10,773.

A/C 926- -This account includes the Utility's new administrator, who came on board in September, 2001. The previous Administrator stayed on the Utility payroll for all of 2001.

A/C# 935- - Utility newsletter in 2001 charged to this account. Total cost

FINANCIAL SECTION FOOTNOTES

for year was \$2,700

3. The Utility special assessed some extensions in 2001 at \$28.23 per foot. For water mains this amounted to \$43,804. We should have added this comment to page W-19.

4. Water Services were billed to property owners in 2001 at the rate of \$7405. Seems like nonoperating to me- -but,hey!! Will do.

6. Hydrant Flushing

Additional questions, feel free to correspond direct with me.

Sincerely,

Schenck Business Solutions

Bill Miller,
Manager

email 11/15/02

Dear Mr. Geisendorfer:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. As directed in the head notes of the Balance Sheet End-Of-Year Account Balances schedule on page F-19, please provide a more detailed description for the \$199,954 reported in Account 233 on page F-19 and follow this procedure in the future.

2. As directed in the head notes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide an explanation of any expense account which changed by \$5,000 and 25% when compared to the previous year and follow this procedure in the future.

3. Given that it is explained in the footnotes of the water mains schedule on page W-15 that the new mains were financed using the utility's cash, please explain the source of the \$43,804 reported as contributions for mains on page F-18.

4. As directed in the head notes of the water services schedule on page W-16, please explain how the new services reported as added during the year were financed.

5. In the future, please report the income described as "RENTAL OF WATER TOWER (ALAMESA)" in Account 472, Rents from Water Property on page W-4 instead of in Account 418 on page F-2.

6. Please provide the description for the "Cause of maximum" line 25 of

FINANCIAL SECTION FOOTNOTES

6. Please provide the description for the cause of maximum, line 25 of the Source Of Supply, Pumping And Purchased Water Statistics schedule on page W-10.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is peter.leege@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	881,254	1
Total Sales of Water	881,254	
Other Operating Revenues		
Forfeited Discounts (470)	11,233	2
Miscellaneous Service Revenues (471)	2,395	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	8,513	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	22,141	
Total Operating Revenues	903,395	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	0	8
Pumping Expenses (620-625)	68,306	9
Water Treatment Expenses (630-635)	61,244	10
Transmission and Distribution Expenses (640-655)	158,294	11
Customer Accounts Expenses (901-904)	40,604	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	123,917	14
Total Operation and Maintenance Expenses	452,365	
Other Operating Expenses		
Depreciation Expense (403)	164,146	15
Amortization Expense (404-407)		16
Taxes (408)	202,173	17
Total Other Operating Expenses	366,319	
Total Operating Expenses	818,684	
NET OPERATING INCOME	84,711	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	20	64	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	20	64	
Metered Sales to General Customers (461)				
Residential	3,291	154,103	400,626	4
Commercial	371	59,333	115,660	5
Industrial	59	43,986	53,295	6
Total Metered Sales to General Customers (461)	3,721	257,422	569,581	
Private Fire Protection Service (462)	48		25,924	7
Public Fire Protection Service (463)	1		252,554	8
Other Sales to Public Authorities (464)	49	19,494	33,131	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,821	276,936	881,254	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	252,554	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	252,554	
Forfeited Discounts (470):		
Customer late payment charges	11,233	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	11,233	
Miscellaneous Service Revenues (471):		
SPECIAL ASSESSMENT INFORMATION REQUEST CHARGES	2,395	7
Total Miscellaneous Service Revenues (471)	2,395	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,513	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	8,513	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Labor (620)	12,905	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	30,625	7
Operation Supplies and Expenses (623)	2,560	8
Maintenance of Pumping Plant (625)	22,216	9
Total Pumping Expenses	68,306	
WATER TREATMENT EXPENSES		
Operation Labor (630)	16,552	10
Chemicals (631)	28,602	11
Operation Supplies and Expenses (632)	1,083	12
Maintenance of Water Treatment Plant (635)	15,007	13
Total Water Treatment Expenses	61,244	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	23,646	14
Operation Supplies and Expenses (641)	11,601	15
Maintenance of Distribution Reservoirs and Standpipes (650)	8,202	16
Maintenance of Mains (651)	41,407	17
Maintenance of Services (652)	18,724	18
Maintenance of Meters (653)	31,851	19
Maintenance of Hydrants (654)	15,742	20
Maintenance of Other Plant (655)	7,121	21
Total Transmission and Distribution Expenses	158,294	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	3,805	22
Accounting and Collecting Labor (902)	33,155	23
Supplies and Expenses (903)	3,644	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	40,604	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	19,350	27
Office Supplies and Expenses (921)	5,586	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	8,600	30
Property Insurance (924)		31
Injuries and Damages (925)	9,427	32
Employee Pensions and Benefits (926)	67,408	33
Regulatory Commission Expenses (928)	232	34
Miscellaneous General Expenses (930)	6,970	35
Transportation Expenses (933)	6,344	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	123,917	
Total Operation and Maintenance Expenses	452,365	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		191,569	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,445	2
Net property tax equivalent		187,124	
Social Security		13,934	3
PSC Remainder Assessment		1,115	4
Other (specify): NONE			5
Total tax expense		202,173	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Lincoln				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.204306				3
County tax rate	mills		5.663794				4
Local tax rate	mills		10.547200				5
School tax rate	mills		10.192300				6
Voc. school tax rate	mills		1.851300				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.458900				10
Less: state credit	mills		1.610000				11
Net tax rate	mills		26.848900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.547200				14
Combined School Tax Rate	mills		12.043600				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.590800				17
Total Tax Rate	mills		28.458900				18
Ratio of Local and School Tax to Total	dec.		0.793804				19
Total tax net of state credit	mills		26.848900				20
Net Local and School Tax Rate	mills		21.312775				21
Utility Plant, Jan. 1	\$	9,161,682	9,161,682				22
Materials & Supplies	\$	19,617	19,617				23
Subtotal	\$	9,181,299	9,181,299				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	9,181,299	9,181,299				26
Assessment Ratio	dec.		0.978995				27
Assessed Value	\$	8,988,446	8,988,446				28
Net Local & School Rate	mills		21.312775				29
Tax Equiv. Computed for Current Year	\$	191,569	191,569				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	191,569					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	219,572		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	219,572	0	
PUMPING PLANT			
Land and Land Rights (320)	14,856		12
Structures and Improvements (321)	161,022		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	89,826		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,593		20
Total Pumping Plant	268,297	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	821		22
Water Treatment Equipment (332)	56,687		23
Total Water Treatment Plant	57,508	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	885		24
Structures and Improvements (341)	4,251		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			219,572	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	219,572	
PUMPING PLANT				
Land and Land Rights (320)			14,856	12
Structures and Improvements (321)			161,022	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			89,826	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,593	20
Total Pumping Plant	0	0	268,297	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			821	22
Water Treatment Equipment (332)			56,687	23
Total Water Treatment Plant	0	0	57,508	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			885	24
Structures and Improvements (341)			4,251	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	334,795		26
Transmission and Distribution Mains (343)	5,638,054	138,245	27
Fire Mains (344)	0		28
Services (345)	769,185	30,779	29
Meters (346)	426,150	28,243	30
Hydrants (348)	544,531	19,423	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,717,851	216,690	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	574,856		34
Office Furniture and Equipment (391)	45,971		35
Computer Equipment (391.1)	16,341		36
Transportation Equipment (392)	124,321		37
Stores Equipment (393)	1,413		38
Tools, Shop and Garage Equipment (394)	40,472		39
Laboratory Equipment (395)	1,420		40
Power Operated Equipment (396)	20,532		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	51,108		43
Miscellaneous Equipment (398)	10,981		44
Other Tangible Property (399)	0		45
Total General Plant	887,415	0	
Total utility plant in service directly assignable	9,150,643	216,690	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,150,643	216,690	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			334,795	26
Transmission and Distribution Mains (343)	12,132		5,764,167	27
Fire Mains (344)			0	28
Services (345)			799,964	29
Meters (346)	2,199		452,194	30
Hydrants (348)	1,120		562,834	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	15,451	0	7,919,090	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			574,856	34
Office Furniture and Equipment (391)			45,971	35
Computer Equipment (391.1)			16,341	36
Transportation Equipment (392)			124,321	37
Stores Equipment (393)			1,413	38
Tools, Shop and Garage Equipment (394)			40,472	39
Laboratory Equipment (395)			1,420	40
Power Operated Equipment (396)			20,532	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			51,108	43
Miscellaneous Equipment (398)			10,981	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	887,415	
Total utility plant in service directly assignable	15,451	0	9,351,882	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	15,451	0	9,351,882	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			33,734	33,734	1
February			23,988	23,988	2
March			26,985	26,985	3
April			25,212	25,212	4
May			28,844	28,844	5
June			27,782	27,782	6
July			33,585	33,585	7
August			31,784	31,784	8
September			28,410	28,410	9
October			31,141	31,141	10
November			25,396	25,396	11
December			32,209	32,209	12
Total annual pumpage	0	0	349,070	349,070	
Less: Water sold				276,936	13
Volume pumped but not sold				72,134	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				3,758	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				2,402	18
Total volume not sold but accounted for				6,160	19
Volume pumped but unaccounted for				65,974	20
Percent of water lost				19%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,872	23
Date of maximum: 10/10/2001					24
Cause of maximum:					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				700	26
Date of minimum: 4/6/2001					27
Total KWH used for pumping for the year				430,992	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MEMORIAL AND STURDEVENT	1	116	16	1,782,768	Yes	1
NORTH FOSTER - OTTO'S	2	80	18	902,448	Yes	2
OREGON AND WATER	3	79	16	545,616	Yes	3
EAST MAIN AND PEARL	4	125	16	1,759,896	Yes	4
THIELMANN AND GERR	5	120	20	2,356,440	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	MORIAL AND STURDEVENT	NORTH FOSTER - OTTO'S	OREGON AND WATER	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1948	1948	1948	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,238	627	379	8
Pump Motor or Standby Engine Mfr	U.S.	LAYNE	U.S.	10
Year Installed	1990	1990	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	40	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5		14
Location	EAST MAIN AND PEARL	THIELMANN AND GERR		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	LAYNE		18
Year Installed	1960	1975		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	1,222	1,636		21
Pump Motor or Standby Engine Mfr	U.S.	LAYNE		23
Year Installed	1991	1975		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	100	150		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	A	B	1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET	ET	5
Year constructed	1947	1979	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7
Elevation difference in feet			8
(See Headnote 3.)	165	175	9
Total capacity in gallons (actual)	200,000	200,000	10
WATER TREATMENT PLANT			11
Disinfection, type of equipment			12
(gas, liquid, powder, other)	LIQUID	LIQUID	13
Points of application			14
(wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15
Filters, type (gravity, pressure, other, none)	NONE	NONE	16
Rated capacity of filter plant			17
(m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	18
Is a corrosion control chemical used (yes, no)?	Y	Y	19
Is water fluoridated (yes, no)?	Y	Y	20
			21
			22
			23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	714	0	0	0	714	1
L	D	1.000	75	0	0	0	75	2
M	D	1.000	1,056	0	0	0	1,056	3
M	D	1.500	254	0	0	0	254	4
M	D	2.000	35,021	0	1,645	0	33,376	5
M	D	4.000	601	0	0	0	601	6
M	D	5.000	1,844	0	0	0	1,844	7
M	D	6.000	149,461	3,201	2,005	0	150,657	8
M	D	8.000	72,996	1,946	0	0	74,942	9
M	D	10.000	45,918	0	0	0	45,918	10
M	D	12.000	59,743	0	0	0	59,743	11
M	D	16.000	7,826	0	0	0	7,826	12
Total Within Municipality			375,509	5,147	3,650	0	377,006	
Total Utility			375,509	5,147	3,650	0	377,006	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,545	15	0	266	2,826	0	1
L	0.750	63	0	0	0	63	0	2
L	1.000	5	0	0	0	5	0	3
M	1.000	889	9	0	4	902	0	4
M	1.250	10	0	0	7	17	0	5
M	1.500	95	0	0	4	99	0	6
M	2.000	77	0	0	17	94	0	7
M	3.000	4	0	0	0	4	0	8
M	4.000	24	0	0	0	24	0	9
M	6.000	11	0	0	15	26	0	10
M	8.000	18	0	0	21	39	0	11
M	10.000	3	0	0	0	3	0	12
M	12.000	1	0	0	0	1	0	13
Total Utility		3,745	24	0	334	4,103	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,618	210	257	0	3,571	280	1
0.750	172	12	13	0	171	23	2
1.000	103	6	5	0	104	20	3
1.250	0	0	0	0	0	0	4
1.500	42	4	2	0	44	13	5
2.000	71	9	6	0	74	27	6
3.000	12	0	0	0	12	0	7
4.000	3	0	0	0	3	0	8
6.000	2	0	0	0	2	0	9
Total:	4,023	241	283	0	3,981	363	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,170	214	21	8	0	158	3,571	1
0.750	90	55	13	8	0	5	171	2
1.000	17	42	16	7	0	22	104	3
1.250	0	0	0	0	0	0	0	4
1.500	1	25	4	2	0	12	44	5
2.000	0	35	10	15	0	14	74	6
3.000	0	3	1	4	0	4	12	7
4.000	0	0	0	2	0	1	3	8
6.000	0	0	0	0	0	2	2	9
Total:	3,278	374	65	46	0	218	3,981	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	550	8	4		554	2
Total Fire Hydrants	550	8	4	0	554	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year: 130

Number of distribution system valves end of year: 1,919

Number of distribution valves operated during year: 710

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

Note - 1: Water mains were financed using the Utility's cash.

Water Services (Page W-16)

Note - 1: Added services from the previous year's column H (313 total) were galvanized services that, by ordinance, are not accepted as city services and are "owned" by the property owner. 281 minus 16 equals 266, 15 galvanized lines were replaced with copper in 2001.

Note - 2: 15-6" and 21-8" services were added to replace the number of services as of 12/31/01. these were not installed in 2001.

Note - 3: Column (f) - This column represents column (h) from 2000 page W-10. In 2001, 15 of these were replaced for which the utility has no cost. In addition, a count revealed there should be an additional 15 - 6" and 21 - 8" pipes.
